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VIA FACSIMILE: 535-8003

Franklin K. Mukai, Esq.
McCorriston Miller Mukai MacKinnon
Five Waterfront Plaza, 4th Floor
Honolulu, Hawaii 96813

Re: Resort Management Services (Hawaii), Inc.

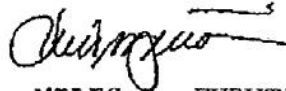
Dear Mr. Mukai:

I am still awaiting a response from you regarding the issue of the termination fee payable from Sports Shinko to Resort Management Services. It was my understanding that we would, in good faith, be negotiating a mutually agreeable amount to be paid upon the closing of the sale of the Sports Shinko properties.

Please advise me whether or not a meeting to discuss a settlement would be in order. Thank you very much for your kind cooperation in this matter.

Very truly yours,

FURUTANI, SATO & KOMATSUBARA
Attorneys at Law



MILES B. FURUTANI —

MBF:me

EXHIBIT 4